

Senate File 2272

S-5106

1 Amend Senate File 2272 as follows:

2 1. Page 17, by striking lines 11 through 18 and
3 inserting:

4 <Sec. _____. REPEAL. Chapter 423D, Code 2014, is
5 repealed.

6 Sec. _____. REFUNDS.

7 1. Notwithstanding section 422.73 or section
8 423.47, or any other provision of law to the contrary,
9 a claim for refund of the excise tax on the sale and
10 use of equipment resulting from the enactment of this
11 division of this Act shall be considered timely if the
12 claim is filed with the department of revenue within
13 three years following the enactment of this division
14 of this Act.

15 2. The department of revenue shall contact all
16 persons who have collected and remitted the excise
17 tax on the sale and use of equipment and request
18 information necessary to identify and contact
19 purchasers and users upon whom the excise tax was
20 imposed.

21 3. The department of revenue, using its own records
22 and information obtained pursuant to subsection 2,
23 shall attempt to contact all purchasers and users upon
24 whom the excise tax on the sale and use of equipment
25 was imposed and notify such purchasers and users that
26 they may be entitled to a refund of such excise tax
27 resulting from the enactment of this division of this
28 Act.>

29 2. By renumbering as necessary.

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